

REMARKS

This Response is in response to the Office Action dated May 17, 2006. Claims 1-42 are pending in the present application.

In the above-mentioned Office Action, the Examiner stated that claims 1-42 are subject to a restriction requirement under 35 U.S.C. § 121. In particular, the Examiner stated that

Restriction to one of the following inventions is required under 35 U.S.C. 121:

- I. Claims 1-21, drawn to a magnetic element, classified in class 257, subclass 295.**
- II. Claims 22-42, drawn to a method of manufacturing a magnetic element, classified in class 438, subclass 3.**

Inventions II and I are related as [a] process of making [a product] and [the] product made.

Applicant hereby elects claims 1-21, with traverse.

In view of the foregoing, Applicant's attorney believes that this application is in condition for allowance. Should any unresolved issues remain, Examiner is invited to call Applicant's attorney at the telephone number indicated below.

Respectfully submitted,
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Date

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